

Registered number 4534141
Charity number 1095798

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

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ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent auditors' report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 14

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2012**

Trustees

Mr P Johnson (resigned 7 July 2012)
Mr B Whittle (resigned 26 July 2011)
Mr F Batchelor
Mr M Lowe
Mr C Kelly
Mr T Stirk
Mr N Orton
Mr K Andrews (appointed 26 July 2011)

Charity registered number

1095798

Registered office

23 St Leonards Avenue
Kenton
Harrow
Middlesex
HA3 8EJ

Company secretary

Mr N Orton

Auditors

Nyman Libson Paul
Chartered Accountants
Regina House
124 Finchley Road
London
NW3 5JS

Bankers

Barclays Bank Plc
2 - 4 Birley Street
Blackpool
FY1 1DU

Company registered number

4534141

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2012

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of England Rugby Football Schools' Union (the company) for the year ended 30 June 2012. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

Constitution

The charity is a company limited by guarantee, incorporated on 12 September 2002 and registered as a charity on 4 February 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were

Mr P Johnson (resigned 7 July 2012)
Mr B Whittle (resigned 26 July 2011)
Mr F Batchelor
Mr M Lowe
Mr C Kelly
Mr T Stirk
Mr N Orton
Mr K Andrews (appointed 26 July 2011)

Under the requirements of the Memorandum and Articles the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All the members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed are set out within the notes to the accounts.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Subject to the provisions of the Articles of Association, the trustees may regulate their proceedings as they see fit. The trustees have established and delegated their functions to the committee consisting of

- 1 The Trustees,
- 2 Two representatives elected by the Council of the RFU, from its own number,
- 3 Two representatives elected by the 16 Group Committee,
- 4 One representative elected from each of the four divisions of the Union, and
- 5 One representative elected by each of the twenty eight County Schools' Unions

With the express proviso, that all acts and proceedings of the Committee shall be fully and promptly reported to the Trustees.

The charity has not undertaken any related party transactions during the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2012

Objectives and Activities

Policies and objectives

The charity's objectives are to administer, foster, encourage, extend and control the game of Rugby Football Union for the moral, mental and physical development of schoolboys and schoolgirls attending schools within England. The policies adopted in furtherance of these objects are listed below, and there has been no change in these during the year.

To encourage and unite, endeavour to promote and develop the Game, including (but not limited to) the coaching thereof in schools within England,

To safeguard correct coaching and traditions,

To act as the Schools Section of the Rugby Football Union (RFU) and to be a Constituent Body of the RFU,

To ensure that the Game is played in accordance with the Laws of the Game and is administered in accordance with the Rules and Regulations of the RFU and the Regulations of the International Rugby Board,

To arrange trial, Representative, International and other Rugby matches in the interests of the Game for every type of school,

To administer National Competitions,

Generally to bring to bear in every way possible the full beneficial influence of the Union in matters appertaining to the playing of the Game in every type of school whilst leaving individual schools, District Unions and County Schools' Unions to pursue their own domestic match programmes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity has undertaken its objectives during the current financial year.

Achievements and performance

Review of activities

The Union has continued to effectively manage its business affairs and relationships with all stakeholders.

We have continued to adapt and develop our management structures and governance procedures at all levels to ensure that we are better able to work alongside our RFU partners to recruit, retain and develop players, coaches, volunteers and referees and so strengthen our clubs and the communities around them.

In liaison with the RFU we have continued to support the delivery of the Under 16 International rugby programme, and the hosting of the International Festival at Wellington College. We have continued to manage and promote the Daily Mail RBS School Cup and Vase competition at Under 15 and Under 18. This has included the revised Daily Mail RBS Under 15 Vase and working with Community Rugby Coaches and County Schools Unions to ensure its success.

We have recognised our volunteers and member schools by providing Party in the Car Park at a home England

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2012

international, the Daily Mail RBS Real Rugby Heroes and entertaining volunteers and guests at Schools Day

We have supported the Tag2Twickenham competition, culminating in the final at Rugby School, the winners then showcasing prior to an England International

We have continued to support the growth of Girls rugby by helping to fund the girls' tag competition at Year 7 & 8

We have provided regional forums and coaching courses for teachers, supported by members of the Elite Rugby Department

We have continued to support the National Youth Council by hosting its members on Schools Day which included the Youth Forum

Financial review

Reserves policy

Despite the fact, that our budgets have reduced, due to the change in the financial circumstances of the RFU, our emphasis on tight budgetary control, proved rigorous enough to enable us to achieve our aims and goals with the resources allowable

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure

The reserves are needed to meet the working capital requirements of the charity, and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding

Trustees' responsibilities statement

The Trustees (who are also directors of England Rugby Football Schools' Union for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2012

the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that

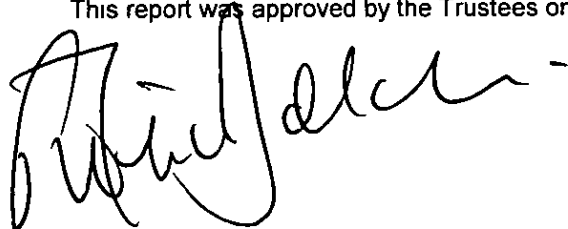
- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Nyman Libson Paul, were appointed during the year and have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 11 November 2012 and signed on their behalf by



Mr F Batchelor
Trustee

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGLAND RUGBY FOOTBALL SCHOOLS UNION

We have audited the financial statements of England Rugby Football Schools Union for the year ended 30 June 2012 set out on pages 8 to 14. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Trustees and auditors

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGLAND RUGBY FOOTBALL SCHOOLS UNION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' report



Paul Taiano (senior statutory auditor)

for and on behalf of

Nyman Libson Paul

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS
11 November 2012

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 30 JUNE 2012

	Note	Unrestricted funds 2012 £	Restricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and legacies	2	254,950	138,000	392,950	388,053
Investment income	3	1,318	-	1,318	1,905
Other incoming resources	4	57,870	-	57,870	113,917
TOTAL INCOMING RESOURCES		314,138	138,000	452,138	503,875
RESOURCES EXPENDED					
Charitable activities					
Daily Mail - RBS		-	140,674	140,674	157,967
Representatives		183,414	-	183,414	261,198
Development		66,746	-	66,746	23,373
Governance costs		61,522	-	61,522	29,250
TOTAL RESOURCES EXPENDED	5	311,682	140,674	452,356	471,788
NET INCOMING RESOURCES / (RESOURCES EXPENDED) BEFORE TRANSFERS		2,456	(2,674)	(218)	32,087
Transfers between Funds	13	(2,674)	2,674	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(218)	-	(218)	32,087
Total funds at 1 July 2011		111,455	-	111,455	79,368
TOTAL FUNDS AT 30 JUNE 2012		111,237	-	111,237	111,455

The notes on pages 10 to 14 form part of these financial statements

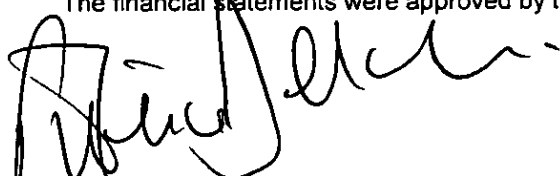
ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)
REGISTERED NUMBER 4534141

BALANCE SHEET
AS AT 30 JUNE 2012

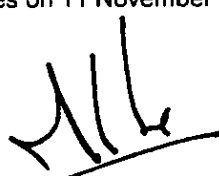
	Note	£	2012 £	£	2011 £
CURRENT ASSETS					
Debtors	11	158,944		36,525	
Cash at bank		507,468		420,132	
		<u>666,412</u>		<u>456,657</u>	
CREDITORS amounts falling due within one year					
	12	<u>(555,175)</u>		<u>(345,202)</u>	
NET CURRENT ASSETS			<u>111,237</u>		<u>111,455</u>
NET ASSETS			<u>111,237</u>		<u>111,455</u>
CHARITY FUNDS					
Unrestricted funds	13		<u>111,237</u>		<u>111,455</u>
			<u>111,237</u>		<u>111,455</u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Trustees on 11 November 2012 and signed on their behalf, by



Mr F Batchelor



Mr M Lowe

The notes on pages 10 to 14 form part of these financial statements

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services or facilities, are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included on these financial statements.

Investment income is included when receivable.

Subscriptions arise from the various counties which take part in the events arranged by the England Rugby Football Schools' Union.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

2. VOLUNTARY INCOME

	Unrestricted funds 2012 £	Restricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Donations and gifts	254,950	138,000	392,950	388,053

During the year the charity received unrestricted donations from Rugby Football Union of £250,000 (2011 £250,053) In addition to this restricted donations were received from the Daily Mail and RBS of £138,000 (2011 £138,000)

The above figures for unrestricted donations received from Rugby Football Union include provisions on an accruals basis for the 2011/12 season of £125,000 and £nil in respect of the 2010/11 season In cashflow terms the charity received £191,719 (2011 £307,553) during the year

3. INVESTMENT INCOME

	Unrestricted funds 2012 £	Restricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Interest receivable	1,318	-	1,318	1,905

4. OTHER INCOMING RESOURCES

	Unrestricted funds 2012 £	Restricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Other income	57,870	-	57,870	113,917

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

5. TOTAL RESOURCES EXPENDED

	2012 £	2011 £
Charitable activities		
<u>Daily Mail - RBS</u>		
Activities undertaken directly	118,991	133,135
Support costs	21,683	24,832
Total	140,674	157,967
<u>Representatives</u>		
Activities undertaken directly	183,414	261,198
<u>Development</u>		
Activities undertaken directly	66,746	23,373
	390,834	442,538
 Governance costs	 61,522	 29,250
Total	452,356	471,788

Governance costs include payments to the auditors for the prior period audit of £4,050 (2011 £3,950) and a provision of £4,050 in respect of audit fees for the current period

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2012 £	2011 £
Other costs relating to Daily Mail - RBS comprise		
Schools day	64,574	82,029
Semi finals	54,417	51,106
	118,991	133,135
 Other costs relating to representatives comprise		
16 representatives	7,484	51,391
Divisional trials and festival	47,299	26,562
Elite squad training	275	(1,278)
Development	51,438	65,408
Four nations tournament	40,128	35,511
International festival	36,790	83,604
	183,414	261,198
 Other costs relating to development comprise		
Development	66,746	23,373
	369,151	417,706

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

7. SUPPORT COSTS

	2012 £	2011 £
Administrative expenses	21,683	24,832
	<u>21,683</u>	<u>24,832</u>

8. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year (2011 - £NIL)

9. EMPLOYEES

There were no employees during the year

10. TAXATION

As a charity the England Rugby Schools' Union is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11. DEBTORS

	2012 £	2011 £
Other debtors	33,944	36,525
Accrued income	125,000	-
	<u>158,944</u>	<u>36,525</u>

Other debtors represent amounts due from various counties for affiliation fees and county fees payable each season. The accrued income represents an amount due from the Rugby Football Union in respect of the year ended 30 June 2012.

12. CREDITORS.

Amounts falling due within one year

	2012 £	2011 £
Other creditors	551,125	345,202
Accruals and deferred income	4,050	-
	<u>555,175</u>	<u>345,202</u>

ENGLAND RUGBY FOOTBALL SCHOOLS UNION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

12. CREDITORS:

Amounts falling due within one year (continued)

Other creditors represent amounts due to the Rugby Football Union for services provided during the current and prior years

13. SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	111,455	314,138	(311,682)	(2,674)	111,237
Restricted funds	-	138,000	(140,674)	2,674	-
	<u>111,455</u>	<u>452,138</u>	<u>(452,356)</u>	<u>-</u>	<u>111,237</u>

The restricted fund uses amounts donated by The Daily Mail and Royal Bank of Scotland in support of the costs associated in running the annual rugby tournament for schools in England

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2012 £	Restricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Current assets	666,412	-	666,412	456,657
Creditors due within one year	(555,175)	-	(555,175)	(345,202)
	<u>111,237</u>	<u>-</u>	<u>111,237</u>	<u>111,455</u>